

FISCAL GUIDELINES AND INSTRUCTIONS
FOR COMPLETION OF THE CONTRACT BUDGET

ITEM	INSTRUCTIONS FOR COMPLETION	GUIDELINES
Contractor	Insert Legal Corporate name from Agreement face sheet.	
Funding Source	Specify appropriate funding source per your Funding Announcement Letter.	
<u>PERSONNEL</u> Wages & Salaries	Complete Budget Page 2 (Personnel Schedule) per Instructions for Completion of Personnel Schedule and enter the Grand Total on the Grand Total line and on Budget Page 1, Contract Budget. Any step increases or raises anticipated during the term of the contract must be reflected on the Personnel Schedule. Complete one schedule for each program.	Each budgeted position shall be occupied by one individual only unless otherwise authorized by Contract Operations. See Guidelines for Indirect Cost Rate below.
Fringe Benefits	Complete Supplemental Budget information per instructions. SUI & FICA are employer costs. Include them in this line item. Health Insurance and other employee benefits are optional. Include them here if budgeted. NOTE: WORKERS' COMPENSATION IS INCLUDED UNDER THE INSURANCE LINE ITEM.	Total fringe benefits cost shall not exceed 25% of wages and salaries. Any exceptions must be approved in advance by the Deputy Director, Contract Operations. A LETTER SHALL BE SUBMITTED WITH THE BUDGET REQUESTING A WAIVER IF THE 25% LIMITATION IS EXCEEDED.
<u>NON-PERSONNEL</u> Consultant/Contract Services	Complete Supplemental Budget information per instructions. Provide descriptions as requested.	Any Consultant/Contract Services Agreement over \$5,000 for the contract period must be submitted and approved by the Deputy Director, Contract Operations prior to implementation of the Agreement. Refer to "Basic Provisions Necessary for Consultant/Contract Services Agreements."
Mileage	Complete Supplemental Budget information per instructions. Use the formula for calculating cost.	Reimbursement for employee mileage may not exceed 44.5 cents per mile.
Transportation	Enter total amount of projected costs for operation of project owned or leased vehicles including gas, oil, maintenance, tires, etc.	If the vehicle(s) is leased, submit a copy of the lease agreement.
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Insurance	Complete Supplemental Budget information per instructions. If	Refer to Contract Exhibit B - Standard Terms

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	these costs are not borne by County, complete coverage information and indicate that costs are covered by other sources. Worker's Compensation is included in this line item.	and Conditions (Insurance) for requirements.
Space Cost & Rental	Complete Supplemental Budget information per instructions. Include program address, number of square feet occupied by the County funded program and the cost per square foot even if the costs are not borne by the County.	Shall not be exceeded without prior approval of the Deputy Director, Contract Operations. Projects with multiple sites should submit a separate page for each site.
Consumable Supplies	This line item includes such things as office supplies, housekeeping supplies, postage and copying/duplication supplies. Printing/publication performed by commercial printer should be itemized under "Other Costs." Provide sufficient detail for each item.	Costs for consumable supplies which exceed 5% of the total contract amount shall be accompanied by written justification attached to the Supplemental Budget information packet. Shall not be exceeded without prior approval.
Equipment Rental/Lease/ Purchase (including minor equipment)	Complete Supplemental Budget information per instructions.	No fixed asset purchases will be permitted without prior approval of the Contract Operations Deputy Director.
Utilities/Telephone	Enter total amount of projected utility and telephone costs. Provide sufficient detail of each item.	
Food	Complete Supplemental Budget information per instructions.	For residential projects only.
Indirect Cost	Only Contractors with approved Federal Government Indirect Cost Rates Agreements may budget indirect costs.	Submit a copy of your Federal Government approved Indirect Cost Rate. If you budget indirect costs, no additional administrative costs, such as Executive Director and central administrative support services and supplies, will be allowed, i.e., Personnel and Non-Personnel categories shall include only those costs associated with direct services.
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Other Costs	Complete Supplemental Budget information per instructions.	Applicable funding source regulations shall be

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	Include such items as publications/printing by commercial firms; subscriptions; out-of-town travel; conferences, with sufficient detail for each item.	followed.
Total Expenditures	This total shall not exceed the total contract amount specified in Contract Exhibit A – Special Terms and Conditions.	
Severability Limits	Enter the severability limits specified in your Funding Announcement Letter.	Expenditures are limited to the severability limits per each fiscal year. Unexpended funds from one fiscal year shall not be carried over to the next fiscal year.
Anticipated Project Generated Revenue	Enter your anticipated project generated revenue in the space provided. “Project Generated Revenue” includes fees, donations, third party reimbursements and other income generated by the project. See the HHSA Contractors’ Manual (Section II-Fiscal, Project Generated Revenue) for a more detailed discussion.	All Project Generated Revenue shall be expended in support of the project. You will report actual income and expenditure of Project Generated Revenue at the end of the contract period. No Project Generated Revenue may be carried over to the next contract period without prior Contract Operations approval. Fee Schedules shall have Contract Operations approval prior to implementation.
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Budget Page 2		

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Personnel Schedule	See instructions for Wages & Salaries.	
Contract Renewal Supplement to Personnel Schedule	Show for each employee the total salary charged to this project and the percent of time charged for both FY 98/99 and FY 99/00 in the columns provided on the form.	Use the last Contract Operations approved FY 98/99 Personnel Schedule to complete the FY 98/99 columns and the FY 99/00 Personnel Schedule to complete the FY 99/00 columns.
Budget Page 13 Plan of Projected Quarterly Expenditures	Enter total amount of projected expenditures per quarter and on an accumulative basis.	Per Exhibit D - Fiscal Terms and Conditions - "Expenditures Limits." Quarterly expenditures shall at no time exceed 110% of projected quarterly expenditures unless waived by County Representative." Total expenditures shall not exceed the specified Fiscal Year severability limits.
Budget Page 1 Contract Budget	Amount per line item from the supplemental budget pages shall be entered on the appropriate line item on the Contract Budget Page 1.	Line item amounts on the Contract Budget Page 1 and the supplemental budget pages shall agree.